Chapter 6. Contributions

IC 5-10.1-6-1

Employer contributions for state employees

- Sec. 1. (a) The state shall pay the employer contributions for state employees.
- (b) After June 30, 1987, a school corporation may transfer from its general fund, without an appropriation, to its employment tax fund an amount necessary to make the employer contributions. Notwithstanding IC 36-1-8-4, a school corporation is not required to reimburse its general fund due to any transfers under this subsection.
- (c) If state employees receive compensation from federal funds, contributions shall be made from the federal funds equal to the matching contribution which would be due on the compensation. As added by Acts 1977, P.L.53, SEC.1. Amended by P.L.57-1987, SEC.1; P.L.240-1991(ss2), SEC.45.

IC 5-10.1-6-2

Employer contributions; state institutions of higher education, school corporations, and political subdivisions

Sec. 2. State institutions of higher education, school corporations, and political subdivisions shall pay the employer contribution. *As added by Acts 1977, P.L.53, SEC.1. Amended by P.L.57-1987, SEC.2; P.L.240-1991(ss2), SEC.46.*

IC 5-10.1-6-3 Repealed

(Repealed by P.L.57-1987, SEC.6.)

IC 5-10.1-6-4

Employee contributions

- Sec. 4. (a) Every employee whose services are covered by the federal-state agreement or a modification of the agreement shall, as a condition of his employment, pay an amount equal to the employee tax imposed by the Federal Insurance Contributions Act.
- (b) The employee's contribution shall be deducted from wages paid. Failure to make the deduction does not relieve the employee or the employer from liability for the contribution.
- (c) Employees who are entitled to back coverage under the federal-state agreement shall make contributions for the back coverage. The employee may have the contribution deducted from his compensation or from the amount credited to his annuity savings account if he is a member of the public employees' retirement fund. As added by Acts 1977, P.L.53, SEC.1. Amended by P.L.57-1987, SEC.3.

IC 5-10.1-6-5

(Repealed by P.L.57-1987, SEC.6.)

Repealed

(Repealed by P.L.57-1987, SEC.6.)